

Message

From: Laumann, Sara [Laumann.Sara@epa.gov]
Sent: 12/7/2018 6:09:45 PM
To: Morales, Monica [Morales.Monica@epa.gov]; Fallon, Gail [fallon.gail@epa.gov]; Wauters, Patrick [wauters.patrick@epa.gov]; Law, Donald [Law.Donald@epa.gov]; Spangler, Matthew [Spangler.Matthew@epa.gov]
CC: Carrillo, Andrea [Carrillo.Andrea@epa.gov]; Joffe, Brian [Joffe.Brian@epa.gov]
Subject: Attorney Client Communication - Coal Contract Research
Attachments: otter_tail-ar2017_0058.pdf

Hi All (sending this to those of us on the call yesterday, with copies to Andrea and Brian as noted)

Ex. 5 Attorney Client (AC)

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More to come,
Sara

¹ Accounting Standards Update. No. 2009-17 (Dec. 2009), Consolidations, Improvements to Financial Reporting by Enterprises Involved with Variable Interest Entities, An Amendment of the FASB Accounting Standards Codification™, Financial Accounting Standards Board of the Financial Accounting Foundation (Topic 810) https://fasb.org/jsp/FASB/Document_C/DocumentPage?cid=1176156601576&acceptedDisclaimer=true). See also, short discussion in Wikipedia https://en.wikipedia.org/wiki/Variable_interest_entity#cite_note-ey-1; and recent article “Common Control Entities and Consolidation of Variable Interest Entities”, Richard C. Jones, The CPA Journal (Aug., 2018) <https://www.cpajournal.com/2018/08/15/common-control-entities-and-consolidation-of-variable-interest-entities/>.

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